

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK (Manhattan)**

In re:)	
DELPHI CORPORATION, <i>et al</i>)	Case No. 05-44481 (RDD)
)	(Jointly Administered)
)	
)	
)	Chapter 11
)	
)	
Debtors)	
)	

**SUPPLEMENTAL AFFIDAVIT OF LARRY LATTIG IN
CONNECTION WITH THE RETENTION AND EMPLOYMENT OF MESIROW
FINANCIAL CONSULTING, LLC AS FINANCIAL ADVISORS TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS**

[illegible]

I, Larry Lattig, being duly sworn, depose and say:

1. I am a Senior Managing Director of Mesirow Financial Consulting, LLC (“MFC”), a professional services firm engaged in the business of providing financial advisory and related professional consulting services. MFC is a wholly-owned subsidiary of Mesirow Financial Holdings, Inc., a diversified financial services firm which also offers services in investment management, insurance services, investment services, investment banking and real estate (collectively “Mesirow Financial”). I submit this supplemental affidavit (the “Supplemental Affidavit”) on behalf of MFC, pursuant to Rules 2014 (a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Bankruptcy

Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Bankruptcy Rules”), with respect to the retention and employment of MFC as financial advisors to the Official Committee of Unsecured Creditors (the “Committee”) appointed in the Debtor’s Chapter 11 case of Delphi Corporation, et al, debtors and debtors-in-possession herein (collectively, the “Debtors”). Except as otherwise indicated, I have personal knowledge of the matters set forth herein, and if called as a witness, would testify competently thereto.¹

2. On November 17, 2005, I filed an Affidavit (the “Affidavit”) in Support of the Application for Entry of Order Authorizing the Employment and Retention of MFC as Financial Advisors to the Official Committee of Unsecured Creditors of the Debtors (the “Application”)² pursuant to sections 328, 1103(a) and 1103(b) of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1330, as amended (the “Bankruptcy Code”), Rules 2014(a) and 2016 of the Bankruptcy Rules and Rule 2014-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Bankruptcy Rules”).
3. On November 28, 2005, the Committee made the Application and on January 6, 2006, this Court entered an order (the “Employment Order”) authorizing the Committee to employ and retain MFC as financial advisors to the Committee effective as of October 19, 2005. The Application, Affidavit, and Employment Order are incorporated herein by reference, as if fully set forth herein.
4. This Supplemental Affidavit supplements those disclosures previously made by MFC in the Affidavit.

¹ Certain of the disclosures herein relate to matters within the knowledge of other professionals at MFC.

² Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.

DISINTERESTEDNESS OF PROFESSIONALS

5. This Supplemental Affidavit discloses additional connections that have come to our attention since the Original Affidavit was filed on November 17, 2005 as a result of an updated search of MFC's client database for connections to the names listed on Exhibit A attached to the Affidavit and as a result of additional names provided by the Committee's counsel. The names provided to MFC by the Committee's counsels are set forth in Exhibit A attached hereto.
6. Based upon the database search described above, MFC does not represent any other entity having an adverse interest in connection with this case, and does not represent or hold an interest adverse to the interests of the estates with respect to the matter on which MFC will be employed, in accordance with section 328(c) and 1103(b) of the Bankruptcy Code.
7. Subject to the Affidavit and this Supplemental Affidavit, to the best of my knowledge, MFC does not hold or represent an interest adverse to the estates and remains a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code.
8. To the best of my knowledge, except as disclosed in the Affidavit, or as set forth herein and in Exhibit B attached hereto and incorporated herein by reference and subject to the limitations discussed above, MFC has no other connections with the Debtor, creditors and any other party-in-interest, or their respective attorneys and advisors.
9. Each of MFC's connections listed on Exhibit B in the Affidavit or as set forth in Exhibit B attached hereto or as referenced herein, are unrelated to this Chapter 11 case and do not have any effect on MFC's ability to perform in its role as financial advisor to the Committee.
10. MFC has not provided, and will not provide, any professional services to any of the individual creditors, other parties-in-interest, or their respective attorneys and accountants, with respect to any matter related to this case.

11. If and when additional information becomes known with respect to any other relationships that may exist between MFC or its professionals and the Debtor, creditors, or any other party-in-interest which may affect this case, supplemental affidavits describing such information will be filed with the Court.
12. This Supplemental Affidavit is provided in accordance with section 328(c) and 1103(b) of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Bankruptcy Rule 2014-1.

I have read this Supplemental Affidavit, and, to the best of my knowledge, information and belief, the contents of said Supplemental Affidavit are true and correct.


Larry Lattig
Senior Managing Director
Mesirow Financial Consulting, LLC
666 Third Ave, 21st Floor
New York, NY 10017

Sworn to and subscribed before me this 5TH
day of January, 2007.

Anne V. Miller
Notary Public

State of NEW YORK

County of NEW YORK

ANNE V. MILLER
Notary Public, State of New York
No. 0120070001
Qualified in New York County
Commission Expires August 28, 2010

EXHIBIT A

This information is being provided in connection with the Affidavit of Larry Lattig in support of the Application for Order Authorizing the Employment and Retention of Mesirow Financial Consulting, LLC as Financial Advisors to the Official Committee of Unsecured Creditors. The following names were compared to Mesirow Financial Consulting LLC's client data base and certain portions of Mesirow Financial Holdings, Inc.'s client database to identify any connection or relationship:

a. Debtors, Affiliates and Subsidiaries

Delphi Corporation

ASEC Manufacturing General Partnership
ASEC Sales General Partnership
Aspire, Inc.
Delco Electronics Overseas Corporation
Delphi Automotive Systems (Holding), Inc.
Delphi Automotive Systems Global (Holding), Inc.
Delphi Automotive Systems Human Resources LLC
Delphi Automotive Systems International, Inc.
Delphi Automotive Systems Korea, Inc.
Delphi Automotive Systems LLC
Delphi Automotive Systems Overseas Corporation
Delphi Automotive Systems Risk Management Corp.
Delphi Automotive Systems Services LLC
Delphi Automotive Systems Tennessee, Inc.
Delphi Automotive Systems Thailand, Inc.
Delphi China LLC
Delphi Connection Systems
Delphi Diesel Systems Corp.
Delphi Electronics (Holding) LLC

Delphi Foreign Sales Corporation
Delphi Integrated Service Solutions, Inc.
Delphi International Holdings Corp.
Delphi International Services, Inc.
Delphi Liquidation Holding Company
Delphi LLC, Delphi Mechatronic Systems, Inc.
Delphi Medical Systems Colorado Corporation
Delphi Medical Systems Corporation
Delphi Medical Systems Texas Corporation
Delphi NY Holdings Corporation
Delphi Services Holding Corporation
Delphi Technologies, Inc.
DREAL, Inc.
Environmental Catalysts, LLC
Exhaust Systems Corporation
Packard Hughes Interconnect Company
Specialty Electronics, Inc.
Specialty Electronics International Ltd.

b. Non filing entities

Delphi Automotive Systems-Ashimori LLC
Delphi Foundation, Inc
Delphi Furukawa Wiring Systems LLC
Delphi Receivables, LLC
Delphi Trust I
Delphi Trust II
Delphi Trust III

Delphi Trust IV
EnerDel, Inc.
HE Microwave LLC
InPlay Technologies, Inc.
MobileAria, Inc.
PBR KnoxvilleLLC

c. Directors (August 2004- Present)

Brust, Robert H.
Colbert, Virgis W.
Dellinger, Robert J.
Englar, John D.
Farr, David N.
Gottschalk, Bernd
Irimajiri, Shoichiro
Milchorich, Raymond J.
Miller, Robert S.

Naylor, Craig G.
Neto, Oscar Paula Bernardes
O'Neal, Rodney
Opie, John D.
Sheehan, John D.
Sherbin, David M.
Walker, John H.
Welch, Martin E.

d. Significant Employee Related Parties (including unions, pension plan trustees and administrators of benefit plans)

International Association of Electronic, Electrical,
Salaried Machine and Furniture Workers-
Communication Workers of America

Pension Benefit Guaranty Corporation
United Auto Workers
United Steel Workers

e. Significant Professionals

FTI Consulting Inc.
Groom Law Group Chartered
Jefferies & Company, Inc.
Kurtzman Carson Consultants LLC
Latham & Watkins LLP
O'Melveny & Myers LLP

Rothschild Inc.
Shearman & Sterling LLP
Skadden, Arps, Slate, Meagher & Flom LLP
Togut Segal & Segal LLP
Warner Stevens, L.L.P.

f. Significant Vendors

Alps Automotive
American Axle & Manufacturing Inc.
Applied Bio Systems
Autocam Corporation
Aw Transmission Engineering Aisin Seiki Co Ltd.
Engelhard Corporation
Flextronics International Asia Pacific
Freescale Semiconductor Inc.
Fujitsu Ten Corporation
Futaba Corp of America
General Motors Corporation
Hitachi Chemical Asia Pacific
HSS LLC
Infineon Technologies
ISI of Indiana Inc.
Methode Electronics Inc.
Molex Inc.
Murata Electronics North
NEC Electronics Inc.
Niles USA Inc.
Olin Corp.

Panasonic Automotive
PBR Automotive USA Pacific Group Ltd.
Philips Semiconductors
Pioneer Automotive Electronics Sales Inc.
Pioneer Industrial Components
Robert Bosch Corporation
Semiconductor Components
SGS Thompson
Sharp Electronic Corp.
Siemens Automotive Ltd.
Solelectron De Mexico SA de CV
TDK Corporation of America
Texas Instruments Inc.
TI Group Automotive Systems
Timken Company
Traxle Manufacturing Ltd.
TRW Automotive
Tyco Electronics Corp.
Victory Packaging
Waupaca Foundry Inc.

g. Significant Holders of Unsecured Debt (and Parties Related Thereto)

Dodge & Cox
Brandes Investment Partners LLC

Capital Research & Management Company
State Street Global Advisors

h. Significant Banking Relationships (including investment banks, potential DIP Lenders)

Citibank, N.A.

J.P. Morgan Securities

i. Trustees

Designated Trustees of Unsecured Debt

Wilmington Trust Company

j. Objecting/Adverse Parties/Postpetition Parties:

Alcan Rolled Products-Ravenswood, LLC
Alicia M. Leonhard
Appaloosa Management L.P.
Avenue Capital Group
Baker Hughes Incorporated
Baker Petrolite Corporation
Barnes Group Inc,
Benteler Automotive Corp.
CSX Transportation, Inc.
D.C. Capital Partners, L.P.
Daewoo International (America) Corp.
Detroit Heading, LLC
DK Acquisition Partners LP
ENTEK International, LLC
ESPEC North America, Inc.
Flextronics Technology (M) SDN. BHD
GKN Sinter Metals, Inc.
Hitachi Magnetics Corporation
Hoover Precision Products, Inc.
INA USA, Inc.
Kensington International Limited
Koyo Corporation
L&W Engineering Co.
Longacre Fund Management LLC
Mercedes-Benz International, Inc.

Miniature Precision Components
Motion Industries, Inc.
National Molding Corp.
Omega Tool Corp.
OSRAM Opto Semiconductors Inc.
Penn United Technology
Pioneer Automotive Technologies, Inc.
Pridgeon & Clay, Inc.
Pullman Bank and Trust Company
Robin Industries, Inc.
SBC Communications Inc.
Sensus Precision Die Casting, Inc.
Serigraph, Inc.
Sojitz Corporation of America
Sony Electronics, Inc.
Specmo Enterprises
Sumitomo Corporation of America
TRW Canada Limited
TRW Electronica Ensambls S.A. de C.V.
TRW Vehicle Safety Systems, Inc.
Valeo Climate Control Corp.
Venture Plastics, Inc.
Worthington Steel Company
Wren Industries, Inc.
XM Satellite Radio, Inc.

k. Master Service List and 2002 List (where not previously noted)

Aluminum International, Inc.	Motorola Semiconductor Systems
American Finance Group, Inc.	National City Commercial Capital
APS Clearing Inc.	Norsk Hydro Canada, Inc.
Bank of Lincolnwood	Oki Semiconductor Company
Bing Metals Group, Inc.	Phillips Nizer LLP
Brazeway, Inc.	Precision Mold and Tool Group
Brembo S.p.A.	QAD, Inc.
Calsonic Kansei North America, Inc.	Quadrangle Debt Recovery Advisors, LLC
Cerberus Capital Management, L.P.	Quadrangle Group LLC
Compuware Corporation	Reliable Castings
Crown Enterprises, Inc.	SAP America, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP	Schunk Graphite Technology
Federal Express Corporation	Siemens Logistics Assembly Systems, Inc.
Honigman Miller Schwartz & Cohen LLP	Simpson Thacher & Bartlett LLP
ICX Corporation	Solelectron Corporation
Internal Revenue Service	Solelectron Invotronics
ITW Mortgage Investments IV, Inc.	Taiho Corporation of America
KDS America	Thyssenkrupp Stahl Company
Kramer Levin Naftalis & Frankel LLP	Thyssenkrupp Waupaca, Inc.
Kuss Corporation	Toshiba America Electronic Components, Inc.
Madison Capital Management	Toyota Tsusho America, Inc.
Marshall E. Campbell Company	Umicore Autocat Canada Corporation
McDermott Will & Emery LLP	Victory Packaging
McTigue Law Firm	Weil, Gotshal & Manges LLP
MeadWestvaco Corporation	Worker's Compensation Agency

l. SDNY Judges and US Trustees

Deirdre A. Martini	Robert D. Drain
Elizabeth J. Austin	Tracy Hope Davis
Mary Elizabeth Tom	

m. Additional Parties

Alpine Electronics of America, Inc.	NGK Automotive Ceramics USA, Inc.
Ameritech Credit Corporation	Offshore International, Inc.
Buck Consultants, LLC	Ontario Limited
Compuware Corporation	Paul Hastings Janofsky & Walker LLP
Corning Incorporated	SBC Capital Services
Entergy Services, Inc.	ThyssenKrupp Budd Systems, LLC
Gene T. Moore	

n. Additional 2002 Parties

Continental Cass
Riverside Claims

o. Additional Retained Professionals

Banner & Witcoff, Ltd.
Blake, Cassels & Graydon LLP
Butzel, Long
Cadwalader, Wickersham & Taft, LLP
Chanin Capital Partners LLC
Covington & Burling LLP
Dickinson Wright PLLC
Fried, Frank, Harris, Shriver & Jacobson LLP
Howard & Howard Attorneys, P.C.

Jaeckle, Fleischmann & Mugel, LLP
Jones Lang Lasalle Americas, Inc.
Lazard Freres & Co.
Price, Heneveld, Cooper, DeWitt & Litton, LLP
Quinn Emanuel Urquhart Oliver & Hedges
Rader Fishman & Grauer LLP
Thompson Hine & Flory, LLP
Wilmer, Cutler, Pickering, Hale & Dorr LLP

p. Additional Parties

A.T. Kearney, Inc.
Argo Partners, Inc.
Avenue Capital Management, LLC
Bishop, Sr. James E.
Hain Capital Group
James H. Kelly
James Koury
Kaiser Aluminum & Chemical Corporation
King Street Capital Management, L.L.C.
King Street Capital, L.P.

King Street Capital, Ltd.
King Street Institutional, L.P.
Luqman Yacub
Marathon Asset Management LLC
Merrill Lynch Credit Products, LLC
Pardus Capital Management, L.P.
Pardus European Special Opportunities Master Fund,
L.P.
SPCP Group, L.L.C.

EXHIBIT B

This information is being provided in connection with the Affidavit of Larry Lattig in support of the Application for Order Authorizing the Retention and Employment of Mesirow Financial Consulting, LLC's as Financial Advisors to the Official Committee of Unsecured Creditors. Mesirow Financial Consulting, LLC currently renders or has previously rendered services in matters unrelated to these Chapter 11 cases for the following entities:

Counterparty

Capital Research and Management
CSX Transportation Inc.

Dodge and Cox
FTI Consulting Inc.
Groom Law Group Chartered
HSS LLC

Kurtzman Carson Consultants
Miller, Robert, S
SAP America, Inc.
Sherbin, David, M
Skadden Arps Slate Meagher & Flom LLP
Sony Electronics Inc.
State Street Associates LLC
State Street Bank & Trust Co
State Street Capital Markets LLC
State Street Global Advisors
TDK Corporation of America
Togut Segal & Segal LLP
Tyco Electronics Power Systems Inc.

Wilmington Trust Company

Mesirow Entity/Relationship

Institutional markets – Fixed Income
Mesirow Financial Consulting – Partners to actual or
potential litigation
Institutional markets – Fixed Income

Former KPMG client that did not transfer to Mesirow
Financial

Mesirow Financial Insurance

Mesirow Financial Insurance
Mesirow Financial Insurance and Real Estate
Listed Equity client
Institutional markets – Fixed Income
Institutional markets – Fixed Income
Mesirow Financial Insurance

Mesirow Financial Consulting - Parties to significant actual
or known potential litigation
Mesirow Financial Insurance and Public Finance